



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: GLEN FLORA WATER UTILITY

Principal Office: 1002 N LUND ROAD  
EXELAND, WI 54835-3121

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MR. JOEL DUTENHOEFER of  
(Person responsible for accounts)

\_\_\_\_\_, Glen Flora Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

01/24/2003  
(Date)

VILLAGE CLERK-TREASURER

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(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** GLEN FLORA WATER UTILITY

**Utility Address:** 1002 N LUND ROAD  
EXELAND, WI 54835-3121

**When was utility organized?** 10/1/1997

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR. JOEL DUTENHOEFER

**Title:** VILLAGE CLERK-TREASURER

**Office Address:**

1002 N LUND ROAD  
EXELAND, WI 54835-3121

**Telephone:** (715) 943 - 4793

**Fax Number:**

**E-mail Address:** joeld@centuryinter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** STEPHEN C. OTTO, C.P.A.

**Title:** FIELD AUDITOR

**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. LARRY BANTER

**Title:** PRESIDENT

**Office Address:**

GLEN FLORA  
GLEN FLORA, WI 54526

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 1/24/2003**Period covered by most recent audit:** 1/1/02-12/31/02

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. SCOTT SOULES**Title:** SUPERINTENDENT**Office Address:**N5789 PRENTICE STREET  
GLEN FLORA, WI 54526**Telephone:** (715) 322 - 5764**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** GLEN FLORA VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR LARRY BAINTER, PRESIDENT

MR SCOTT SOULES, TRUSTEE

MR JAMES VOSEJPKA, TRUSTEE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	45,461	44,975	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	9,572	10,947	<b>2</b>
Depreciation Expense (403)	17,565	17,538	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	10,233	10,243	<b>5</b>
<b>Total Operating Expenses</b>	<b>37,370</b>	<b>38,728</b>	
<b>Net Operating Income</b>	<b>8,091</b>	<b>6,247</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>8,091</b>	<b>6,247</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	32,366	33,286	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>32,366</b>	<b>33,286</b>	
<b>Total Income</b>	<b>40,457</b>	<b>39,533</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>40,457</b>	<b>39,533</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	35,398	36,498	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,756	1,810	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>37,154</b>	<b>38,308</b>	
<b>Net Income</b>	<b>3,303</b>	<b>1,225</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	847	(378)	<b>19</b>
Balance Transferred from Income (433)	3,303	1,225	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,150</b>	<b>847</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON GENERAL CASH AND INVESTMENTS	679	4
INTEREST ON DEBT RESERVE ACCOUNT	4,773	5
INTEREST ON ADVANCE TO VILLAGE TAX INCREMENTAL DISTRICT	26,914	6
<b>Total (Acct. 419):</b>	32,366	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	45,461	0	0	0	<b>45,461</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>45,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,461</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	902,973	902,973	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	94,107	76,124	<b>2</b>
<b>Net Utility Plant</b>	<b>808,866</b>	<b>826,849</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	355,861	370,349	<b>6</b>
Special Funds (125)	69,033	64,405	<b>7</b>
<b>Total Other Property and Investments</b>	<b>424,894</b>	<b>434,754</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	23,938	19,334	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	3,443	4,202	<b>11</b>
Other Accounts Receivable (143)	132	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	34,229	39,988	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	2,979	3,119	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>64,721</b>	<b>66,643</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,000	18,756	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>17,000</b>	<b>18,756</b>	
<b>Total Assets and Other Debits</b>	<b>1,315,481</b>	<b>1,347,002</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	196,244	196,244	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	4,150	847	<b>23</b>
<b>Total Proprietary Capital</b>	<b>200,394</b>	<b>197,091</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	555,000	575,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>555,000</b>	<b>575,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	415	3,463	<b>28</b>
Payables to Municipality (233)	799	411	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	10,000	10,000	<b>31</b>
Interest Accrued (237)	2,866	2,958	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>14,080</b>	<b>16,832</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	546,007	558,079	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,315,481</b>	<b>1,347,002</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	902,973	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0				<b>2</b>
Utility Plant in Process of Reclassification (392)	0				<b>3</b>
Utility Plant Leased to Others (393)	0				<b>4</b>
Property Held for Future Use (394)	0				<b>5</b>
Construction Work in Progress (395)	0				<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)	0				<b>8</b>
<b>Total Utility Plant</b>	<b>902,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	94,107	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>94,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>808,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	76,124				<b>76,124</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	17,565				<b>17,565</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	418				<b>418</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>17,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,983</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>94,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,107</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Water System Revenue Bonds of 1996	1,756	428	17,000	1
<b>Total</b>			<b>17,000</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	196,244	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>196,244</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Water System Revenue Bonds of 1996	10/01/1996	12/01/2017	5.95%	555,000	1
<b>Total Bonds (Account 221):</b>				<b>555,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,000	1
<b>Accruals:</b>		
Charged water department expense	10,233	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
CHARGED TO NONREGULATED SEWER DEPARTMENT	134	5
<b>Total Accruals and other credits</b>	<b>10,367</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,000	6
Social Security taxes	324	7
PSC Remainder Assessment	43	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>10,367</b>	
<b>Balance end of year</b>	<b>10,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
System Revenue Bonds of 1996	2,958	35,398	35,490	2,866	1
<b>Subtotal</b>	<b>2,958</b>	<b>35,398</b>	<b>35,490</b>	<b>2,866</b>	
<b>Advances from Municipality (223)</b>					
None	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
None	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,958</b>	<b>35,398</b>	<b>35,490</b>	<b>2,866</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	558,079	0	0	0	0	<b>558,079</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS	12,072					<b>12,072</b>	<b>5</b>
<b>Balance End of Year</b>	<b>546,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>546,007</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	543,229					<b>543,229</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO VILLAGE'S TAX INCREMENTAL DISTRICT	355,861	2
<b>Total (Acct. 124):</b>	<b>355,861</b>	
<b>Special Funds (125):</b>		
DEBT RESERVE FUND	69,033	3
<b>Total (Acct. 125):</b>	<b>69,033</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	3,443	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>3,443</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
OTHER MISCELLANEOUS	132	11
<b>Total (Acct. 143):</b>	<b>132</b>	
<b>Receivables from Municipality (145):</b>		
CUSTOMER BILLINGS PLACED ON TAX ROLLS	1,476	12
WASTEWATER TREATMENT FACILITY'S SHARE OF METER COSTS	995	13
TAX INCREMENTAL DISTRICT'S SHARE OF CONSTRUCTION COSTS	23,032	14
TID ADVANCE REPAYMENT HELD BY GENERAL FUND IN ERROR	8,726	15
<b>Total (Acct. 145):</b>	<b>34,229</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
OPERATIONAL COSTS PAID BY THE GENERAL FUND	799    19
<b>Total (Acct. 233):</b>	<b>799</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	902,973	0	0	0	<b>902,973</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	85,115	0	0	0	<b>85,115</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Contributions in Aid of Construction	552,043	0	0	0	<b>552,043</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>265,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,815</b>	
Net Operating Income	8,091	0	0	0	<b>8,091</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.04%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.04%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	196,244	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,498	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>198,742</b>	
<b>Net Income</b>		
Net Income	3,303	5
<b>Percent Return on Proprietary Capital</b>	<b>1.66%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

email bounced back, letter recent 7/17/03

Dear Mr. Dutenhoefer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-18, an amount is reported in Account 145 described as "tax incremental district's share of construction costs". It appears that this amount is not current (it has been reported in prior years). Amounts reported in Account 145 are to be subject to current settlement. This amount should be collected; reclassified to Account 123, Investment in Municipality; or written off to Earned Surplus.

2. In the future, on Page F-15, Account 236, the amount reported for property tax equivalent on meters charged to the sewer department should be reported on line 4, not line 5.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	32,576	1
<b>Total Sales of Water</b>	<b>32,576</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	813	3
Amortization of Construction Grants (475)	12,072	4
<b>Total Other Operating Revenues</b>	<b>12,885</b>	
<b>Total Operating Revenues</b>	<b>45,461</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	4,978	5
General Operating Expenses (680-690)	4,594	6
<b>Total Operation and Maintenance Expenses</b>	<b>9,572</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	17,565	7
Amortization Expense (404)	0	8
Taxes (408)	10,233	9
<b>Total Other Operating Expenses</b>	<b>27,798</b>	
<b>Total Operating Expenses</b>	<b>37,370</b>	
<b>NET OPERATING INCOME</b>	<b>8,091</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	26	1,077	6,876	4
Commercial	9	603	3,235	5
Industrial	3	804	3,002	6
<b>Total Metered Sales to General Customers (461)</b>	<b>38</b>	<b>2,484</b>	<b>13,113</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		18,979	8
Other Sales to Public Authorities (464)	3	35	484	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>42</b>	<b>2,519</b>	<b>32,576</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	18,979	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>18,979</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	0	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	393	7
<b>Other (specify):</b>		
STANDBY CHARGES	420	8
<b>Total Other Water Revenues (474)</b>	<b>813</b>	
<b>Amortization of Construction Grants (475):</b>		
PER PSC AUTHORIZATION CDBG-PF GRANT	10,290	9
PER PSC AUTHORIZATION EDA GRANT	1,782	10
<b>Total Amortization of Construction Grants (475)</b>	<b>12,072</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	2,475	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,154	3
Chemicals (630)	100	4
Supplies and Expenses (640)	674	5
Repairs of Water Plant (650)	575	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>4,978</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,760	8
Office Supplies and Expenses (681)	94	9
Outside Services Employed (682)	1,550	10
Insurance Expense (684)	469	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	721	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>4,594</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,572</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	N/A	10,000	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	134	<b>2</b>
<b>Net property tax equivalent</b>		<b>9,866</b>	
Social Security	DIRECT BASED ON PAYROLL	324	<b>3</b>
PSC Remainder Assessment	N/A	43	<b>4</b>
Other (specify): NONE		0	<b>5</b>
<b>Total tax expense</b>		<b>10,233</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Rusk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200401				3
County tax rate	mills		4.846428				4
Local tax rate	mills		5.970963				5
School tax rate	mills		13.844419				6
Voc. school tax rate	mills		1.228885				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.091096</b>				10
Less: state credit	mills		1.159273				11
<b>Net tax rate</b>	mills		<b>24.931823</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.970963</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.073304</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.044267</b>				17
<b>Total Tax Rate</b>	mills		<b>26.091096</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.806569</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.931823</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.109233</b>				21
Utility Plant, Jan. 1	\$	<b>902,973</b>	902,973				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>902,973</b>	<b>902,973</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>902,973</b>	<b>902,973</b>				26
Assessment Ratio	dec.		0.997980				27
<b>Assessed Value</b>	\$	<b>901,149</b>	<b>901,149</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.109233</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,121</b>	<b>18,121</b>				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,758		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>46,758</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,731		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,159		17
Diesel Pumping Equipment (326)	14,100		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,776		20
<b>Total Pumping Plant</b>	<b>96,766</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,123		23
<b>Total Water Treatment Plant</b>	<b>2,123</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,846		24
Structures and Improvements (341)	5,862		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,758	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>46,758</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			51,731	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			28,159	17
Diesel Pumping Equipment (326)			14,100	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,776	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>96,766</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,123	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,123</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,846	24
Structures and Improvements (341)			5,862	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	269,384		26
Transmission and Distribution Mains (343)	373,943		27
Fire Mains (344)	0		28
Services (345)	30,208		29
Meters (346)	13,366		30
Hydrants (348)	60,027		31
Other Transmission and Distribution Plant (349)	690		32
<b>Total Transmission and Distribution Plant</b>	<b>757,326</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>902,973</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>902,973</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			269,384	26
Transmission and Distribution Mains (343)			373,943	27
Fire Mains (344)			0	28
Services (345)			30,208	29
Meters (346)			13,366	30
Hydrants (348)			60,027	31
Other Transmission and Distribution Plant (349)			690	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>757,326</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>902,973</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>902,973</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			270	270	1
February			284	284	2
March			257	257	3
April			289	289	4
May			281	281	5
June			280	280	6
July			290	290	7
August			264	264	8
September			356	356	9
October			335	335	10
November			304	304	11
December			356	356	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>3,566</b>	<b>3,566</b>	
Less: Water sold				2,519	13
Volume pumped but not sold				1,047	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				146	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				146	19
Volume pumped but unaccounted for				901	20
Percent of water lost				25%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: NOT APPLICABLE					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				47	23
Date of maximum: 9/27/2002					24
Cause of maximum: Flushing hydrants and mains.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5	26
Date of minimum: 3/18/2002					27
Total KWH used for pumping for the year				13,427	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
N5796 LAWRENCE STREET	#1	73	12	9,770	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO. 1			<b>1</b>
Location	PUMPHOUSE WELL NO. 1			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	J-LINE			<b>5</b>
Year Installed	1997			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	60			<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. MOTORS			<b>10</b>
Year Installed	1997			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	8			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	NO. 1		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
			<b>5</b>
Year constructed	1997		<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	146		<b>10</b>
Total capacity in gallons (actual)	50,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>13</b>
			<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>15</b>
			<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>17</b>
			<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0864		<b>19</b>
			<b>20</b>
Is a corrosion control chemical used (yes, no)?	N		<b>21</b>
			<b>22</b>
Is water fluoridated (yes, no)?	N		<b>23</b>
			<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	16,377	0	0	0	16,377
<b>Total Within Municipality</b>			<b>16,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,377</b>
<b>Total Utility</b>			<b>16,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,377</b>

1

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	45	0	0	0	45	6	1
M	1.250	1	0	0	0	1	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	1	0	0	0	1	0	4
<b>Total Utility</b>		<b>49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>6</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	44	0	0	0	44	0	1
1.250	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
<b>Total:</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	27	7	2	3	0	5	44	1
1.250	0	0	1	0	0	0	1	2
1.500	0	2	0	0	0	0	2	3
2.000	0	0	1	0	0	0	1	4
<b>Total:</b>	<b>27</b>	<b>9</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>48</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
<b>Total Fire Hydrants</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	27
Number of distribution system valves end of year:	37
Number of distribution valves operated during year:	37

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

**LOWER TAX EQUIVALENT AUTHORIZED:**

On February 9, 1999 the Village Board by Resolution 99-01 set future tax equivalents at \$10,000.

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### Meters (Page W-17)

**METER TESTING:**

The utility placed all of its meters into service on October 1, 1997. All meters were new and tested at that time. The utility will adopt a testing schedule in the near future and begin testing in 2003.

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